



COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE
ALHAMBRA, CALIFORNIA 91803-1331
Telephone: (626) 458-5100
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DONALD L. WOLFE, Director

ADDRESS ALL CORRESPONDENCE TO:
P.O. BOX 1460
ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE

REFER TO FILE: **W-0**

December 12, 2006

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY
ANNEXATION 40-106 (4-171), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-15
NEGOTIATED TAX EXCHANGE RESOLUTION
SUPERVISORIAL DISTRICT 5
3 VOTES**

**IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY
OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40,
ANTELOPE VALLEY:**

Adopt the enclosed Joint Resolution of the Board of Supervisors of the County of Los Angeles, the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency approving and accepting the negotiated exchange of property tax revenues resulting from annexation of property designated as Annexation 40-106 (4-171), Local Agency Formation Commission Designation 2005-15, to Los Angeles County Waterworks District No. 40, Antelope Valley.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of this action is to adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue and determine the exchange of property tax revenue for the Lancaster Cemetery District resulting from Annexation 40-106 (4-171), approximately 41 acres of vacant land in the City of Lancaster to the Los Angeles County Waterworks District No. 40, Antelope Valley.

Implementation of Strategic Plan Goals

This action meets the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

New revenue will be generated in the form of standby charges paid by the property owners to the Los Angeles County Waterworks District No. 40, Antelope Valley, for the operation and maintenance of the water system and capital improvement projects.

The property owners requesting the proposed annexation will pay all required fees associated with this project.

The Joint Resolution will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Lancaster Cemetery District, the Antelope Valley Mosquito & Vector Control District, County Sanitation District No. 14 of Los Angeles County, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency, to Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective in Fiscal Year 2006-07.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution. Pursuant to Section 99.01(a)(4) of the Revenue and Taxation Code, if a special district involved in the negotiation fails to adopt a resolution providing for the exchange of property tax revenue, the board of supervisors of the County in the

The Honorable Board of Supervisors
December 12, 2006
Page 3

area subject to the jurisdictional change must determine the exchange of property tax revenue for that special district.

Adoption of the tax transfer Joint Resolution by your Board will allow the Local Agency Formation Commission (LAFCO) to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The tax transfer Joint Resolution has also been approved as to form by County Counsel.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

There will be no negative impact on current County services or projects during the performance of the recommended services.

CONCLUSION

After approval of this recommendation, please return one adopted copy of this letter and one signed original of the Joint Resolution to Public Works, Waterworks and Sewer Maintenance Division, for submittal to LAFCO, and forward one adopted copy of the letter and Joint Resolution to the County Assessor.

Respectfully submitted,

DONALD L. WOLFE
Director of Public Works

MR:lm
BDL2249

Enc.

cc: Chief Administrative Office
County Assessor
County Counsel

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF
THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-106 (4-171), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-15, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-106 (4-171) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-106 (4-171) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-106 (4-171) as shown on the enclosed worksheets (Exhibits A & B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-106 (4-171) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-106 (4-171) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-106 (4-171).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

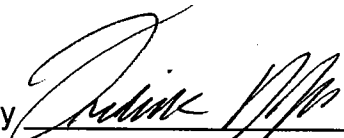
The foregoing Resolution was adopted on the ____ day of _____, 2006,
by the Board of Supervisors of the County of Los Angeles as the governing body of the
Los Angeles County Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.
County Counsel

By  _____
Deputy

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
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DESIGNATION 2005-15, TO LOS ANGELES COUNTY
WATERWORKSDISTRICT NO. 40, ANTELOPE VALLEY

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-106 (4-171) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTED this 19 day of Sept, 2006, by the following vote:

AYES: 5

NOES: 0

ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Trustees
Antelope Valley Mosquito & Vector Control

ATTEST:



Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
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PASSED, APPROVED, AND ADOPTED this 27th day of September, 2006, by the following vote:

AYES: Two (2)

NOES: None

ABSENT: One (1)

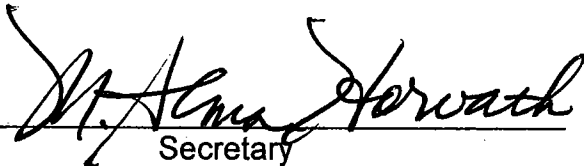
ABSTAIN: None

County Sanitation District No. 14
of Los Angeles County



Chairperson, Board of Directors

ATTEST:



Secretary

SEP 27 2006

Date

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
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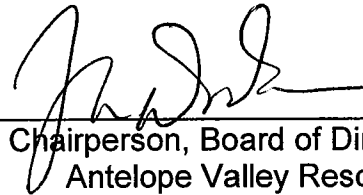
PASSED, APPROVED, AND ADOPTED this 27th day of September, 2006, by the following vote:

AYES: Jim Dodson, Kathleen Burr, Steve Rodrigues, and Ann Gregg

NOES:

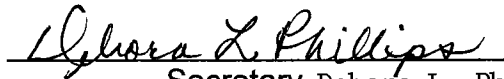
ABSENT:

ABSTAIN:



Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:



Secretary Debora L. Phillips

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
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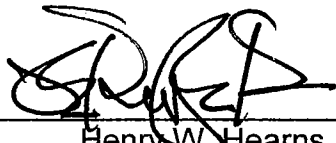
PASSED, APPROVED, AND ADOPTED this 26th day of September, 2006, by the following vote:

AYES: Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearn

NOES: None

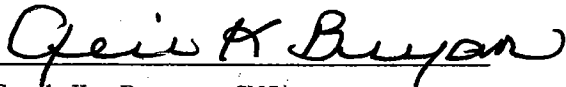
ABSENT: None

ABSTAIN: None



Henry W. Hearn, Mayor
City of Lancaster

ATTEST:



Geri K. Bryan, CMC
City Clerk

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
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WATERWORKSDISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-106 (4-171) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-106 (4-171) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue.

NOW, THEREFORE, BE IT RESOLVED, as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-106 (4-171) as shown on the enclosed worksheets (Exhibits A & B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-106 (4-171) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-106 (4-171) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-106 (4-171).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

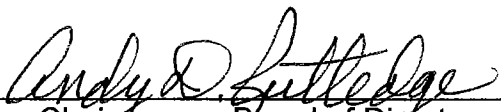
PASSED, APPROVED, AND ADOPTED this 29 day of Sept, 2006, by the following vote:

AYES: 7

NOES: 0

ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:



Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY
047.04
5870
July 1, 2007
40-106(4-171) , LAFCO Designation 2005-15
0.006732341

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428818304	42.8818%	0.006732341	0.002886951	-0.002928716	0.425889588
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006732341	0.000000760	0.000000000	0.000112884
3.01 L A COUNTY LIBRARY	0.028868023	2.8868%	0.006732341	0.000194349	-0.000194349	0.028673674
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.006732341	0.001168798	-0.001168798	0.172440588
7.31 L A C FIRE-FFW	0.006090809	0.6091%	0.006732341	0.000041005	0.000000000	0.006090809
53.30 LANCASTER CEMETERY DISTRICT	0.001581137	0.1581%	0.006732341	0.000010645	-0.000010645	0.001570492
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001990193	0.1990%	0.006732341	0.000013399	-0.000013399	0.001976794
66.45 CO SANIT DIST NO 14 OPERATING	0.029768748	2.9769%	0.006732341	0.000200413	-0.000200413	0.029568335
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.006732341	0.000006299	-0.000006299	0.000929361
186.01 CITY-LANCASTER TD #1	0.067561043	6.7561%	0.006732341	0.000454844	-0.000454844	0.067106199
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.006732341	0.000127703	-0.000127703	0.018840924
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006732341	0.000009429	Exempt	0.001400525
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.006732341	0.000018713	Exempt	0.002779558
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054943149	5.4943%	0.006732341	0.000369896	Exempt	0.054943149
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010325309	1.0525%	0.006732341	0.000070860	Exempt	0.010525309
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000834184	0.0834%	0.006732341	0.000005616	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006732341	0.000650755	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006732341	0.000002391	Exempt	0.000355165
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.006732341	0.000318817	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006732341	0.000180697	Exempt	0.026840144

047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.005105166
Total	1.000000000	100.0000%		0.006732341	-0.005105166	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
(2) Must total 100%.
(3) Weighted average waterworks district share as verified by Auditor.
(4) Must total share reflected in Column (3).
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 - ACO FUND
51.75
5870
July 1, 2007
40-106(4-171) , LAFCO Designation 2005-15

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

0.0068667180

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.425889588	42.5890%	0.006867180	0.002924660	-0.002967262	0.422922325
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006867180	0.000000775	0.000000000	0.000112884
3.01 L.A. COUNTY LIBRARY	0.028673674	2.8674%	0.006867180	0.000196907	-0.000196907	0.028476766
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172440588	17.2441%	0.006867180	0.001184181	-0.001184181	0.171256408
7.31 L A C FIRE-FFW	0.006090809	0.6091%	0.006867180	0.000041827	0.000000000	0.006090809
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005105166	0.5105%	0.006867180	0.000035058	-0.000035058	0.005070108
53.30 LANCASTER CEMETERY DISTRICT	0.001570492	0.1570%	0.006867180	0.000010785	-0.000010785	0.001559707
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001976794	0.1977%	0.006867180	0.000013575	-0.000013575	0.001963219
66.45 CO SANIT DIST NO 14 OPERATING	0.029568335	2.9568%	0.006867180	0.000203051	-0.000203051	0.029365284
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000929361	0.0929%	0.006867180	0.000006382	-0.000006382	0.000922979
186.01 CITY-LANCASTER TD #1	0.067106199	6.7106%	0.006867180	0.000460830	-0.000460830	0.066645369
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018840924	1.8841%	0.006867180	0.000129384	-0.000129384	0.018711540
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006867180	0.000009618	Exempt	0.001400525
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.006867180	0.000019088	Exempt	0.002779558
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054943149	5.4943%	0.006867180	0.000377304	Exempt	0.054943149
464.06 CO.SCH.SERV.FD.-EASTSIDE UNION	0.010525309	1.0525%	0.006867180	0.000072279	Exempt	0.010525309
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000834184	0.0834%	0.006867180	0.000005728	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006867180	0.000663789	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006867180	0.000002439	Exempt	0.000355165
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.006867180	0.000325203	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006867180	0.000184316	Exempt	0.026840144
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.005207416
Total	1.000000000	100.0000%		0.006867180	-0.005207416	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.